

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Washington Township (5370)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$917,412	\$1,007,182	n/a	10%
	11100 Elementary	\$11,116,080	\$13,520,673	\$13,213,646	19%	-2%
	11200 Middle/Junior High	\$6,054,948	\$7,239,771	\$7,164,865	18%	-1%
	11300 High School	\$6,944,861	\$9,216,017	\$9,264,817	33%	1%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$546	n/a	n/a
	11410 Agriculture A	\$250	\$0	\$142	-43%	n/a
	11430 Distributive Education	\$349	\$13,659	\$1,437	312%	-89%
	11440 Health Occupations	\$497	\$3,876	\$3,078	> 500%	-21%
	11460 Occupational Home Economics	\$339	\$3,131	\$1,779	424%	-43%
	11470 Business Education	\$37	\$7,210	\$2,955	> 500%	-59%
	11480 Industrial Education A	\$635	\$13,034	\$2,525	297%	-81%
	11490 Industrial Education B	\$0	\$218	\$12	n/a	-95%
	11590 Other Vocational Education Programs	\$237,023	\$481,926	\$354,605	50%	-26%
	11610 Elementary	\$0	\$128,425	\$172,508	n/a	34%
	11620 Middle/Junior High	\$221,662	\$275,592	\$54,170	-76%	-80%
	11630 High School	\$252,808	\$157,031	\$121,778	-52%	-22%
	11910 Competency Testing	\$0	\$0	\$136,092	n/a	n/a
	12100 Gifted and Talented	\$26,432	\$10,605	\$41,028	55%	287%
	12210 Mild Mental Handicap	\$835,169	\$703,720	\$824,584	-1%	17%
	12220 Moderate Mental Handicap	\$296,457	\$763,525	\$752,359	154%	-1%
	12230 Mental Handicap	\$177	\$0	\$0	-100%	n/a
	12310 Orthopedic Impairment	\$178,891	\$278,760	\$256,762	44%	-8%
	12320 Multiple Handicap	\$42,074	\$168,228	\$161,263	283%	-4%
	12330 Visual Impairment	\$40,519	\$66,849	\$67,681	67%	1%
	12340 Hearing Impairment	\$136,866	\$149,694	\$163,208	19%	9%
	12350 Homebound	\$325,430	\$154,128	\$146,707	-55%	-5%
	12410 Emotional Handicap - Full Time	\$240,442	\$587,551	\$494,489	106%	-16%
	12420 Emotional Handicap - All Others	\$55,328	\$222,182	\$228,318	313%	3%
	12510 Communication Disorder	\$358,472	\$623,060	\$565,310	58%	-9%
	12520 Compensatory	\$32,576	\$59,021	\$49,995	53%	-15%
	12610 Learning Disability - Full Time	\$198,067	\$475,828	\$501,392	153%	5%
	12620 Learning Disability - All Others	\$808,253	\$1,080,367	\$1,062,170	31%	-2%
	12710 Equal Opportunity At Risk	\$66,589	\$49,552	\$48,940	-27%	-1%
	12810 Special Education Preschool	\$288,254	\$412,144	\$493,471	71%	20%
	12900 Other Special Programs	\$174,315	\$1,754,575	\$1,652,358	> 500%	-6%
	13100 Adult Basic Education	\$108,827	\$321,122	\$354,814	226%	10%
	13200 Advanced Adult Education	\$251,664	\$384,773	\$417,116	66%	8%
	13300 Occupational Programs	\$64,234	\$100,038	\$99,342	55%	-1%
	13600 Special Interest Programs	\$71,825	\$117,942	\$105,947	48%	-10%

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	13900 Other Adult/Continuing Ed Programs	\$127,615	\$218,456	\$205,822	61%	-6%
	14100 Elementary	\$49,864	\$220,401	\$179,163	259%	-19%
	14200 Middle/Junior High	\$61,063	\$45,975	\$57,357	-6%	25%
	14300 High School	\$182,776	\$326,774	\$307,482	68%	-6%
	16100 Remediation Testing	\$214,853	\$281,090	\$311,362	45%	11%
	16200 Preventive Remediation	\$76,016	\$81,049	\$57,589	-24%	-29%
	21590 Other Speech Pathology/Audiology Services	\$3,131	\$0	\$0	-100%	n/a
	22210 Service Area Direction	\$60,061	\$4,558	\$1,495	-98%	-67%
	22220 School Library	\$720,699	\$1,021,639	\$926,442	29%	-9%
	22230 Audiovisual	\$97,008	\$76,446	\$71,044	-27%	-7%
	22240 Education Television	\$2,946	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$300,580	\$6,692	\$21,752	-93%	225%
	22290 Other Education Media Services	\$46,991	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$1,630,099	\$2,460,549	\$2,439,721	50%	-1%
	25810 Direction of Rental Services	\$0	\$22,452	\$22,478	n/a	0%
	25820 Textbooks and Repairs	\$838,085	\$981,230	\$484,074	-42%	-51%
	26497 Teachers Retirement Fund	\$1,297,123	\$2,804,826	\$2,804,650	116%	0%
	41100 Transfer Tuition	\$51,646	\$10,094	\$25,848	-50%	156%
	41300 Area Vocational Schools	\$960,960	\$1,321,040	\$1,328,100	38%	1%
	41900 Other	\$0	\$0	\$10,914	n/a	n/a
	42000 Pymts. to Governmental Units - Out of State	\$1,600	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$36,153,465	\$50,344,913	\$49,244,687	36%	-2%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$90	\$3,663	n/a	> 500%
	21120 Attendance Services	\$149,785	\$134,044	\$142,135	-5%	6%
	21210 Service Area Direction	\$33,238	\$31,879	\$31,943	-4%	0%
	21220 Counseling Services	\$1,114,888	\$1,137,230	\$1,267,211	14%	11%
	21230 Appraisal Services	\$5,258	\$50,478	\$5,080	-3%	-90%
	21240 Information Services	\$0	\$75,168	\$78,784	n/a	5%
	21330 Dental Services	\$0	\$0	\$5,280	n/a	n/a
	21340 Nurse Services	\$33,267	\$405,531	\$412,763	> 500%	2%
	21390 Other Health Services	\$356	\$0	\$0	-100%	n/a
	21410 Service Area Direction	\$0	\$21,040	\$6,015	n/a	-71%
	21420 Psychological Testing	\$309,694	\$246,961	\$261,397	-16%	6%
	21610 Service Area Direction	\$105,195	\$158,500	\$147,316	40%	-7%
	21690 Other Special Education Administration	\$430,274	\$731,305	\$685,610	59%	-6%
	22110 Service Area Direction	\$166,347	\$333,447	\$413,088	148%	24%
	22120 Instruction & Curriculum Development	\$97,877	\$307,449	\$358,464	266%	17%
	22130 Instructional Staff Training Services	\$108,940	\$119,937	\$119,545	10%	0%

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	22190 Instructional Staff Training Services - Other	\$246,413	\$460,878	\$330,719	34%	-28%
	23110 Service Area Direction	\$32,880	\$48,911	\$30,393	-8%	-38%
	23120 Service Area Assistants	\$863	\$0	\$0	-100%	n/a
	23190 Other Governing Body Services	\$23,061	\$49,273	\$10,722	-54%	-78%
	23210 Office of the Superintendent	\$257,371	\$415,423	\$544,620	112%	31%
	23220 Community Relations	\$100,937	\$11,347	\$11,578	-89%	2%
	23290 Other Executive Administrative Services	\$221,567	\$299,649	\$262,783	19%	-12%
	24900 Other Support Services - School Admin.	\$1,626,747	\$1,730,746	\$1,712,806	5%	-1%
	26420 Employment and Placement	\$187,810	\$299,021	\$281,882	50%	-6%
	26440 Inservice Training (Non-Instructional)	\$530	\$0	\$0	-100%	n/a
	26450 Health Services	\$60,714	\$46,874	\$23,758	-61%	-49%
	26700 Technology Coordinator	\$0	\$206,625	\$203,864	n/a	-1%
	26710 Technology Support and Maintenance	\$0	\$0	\$508,145	n/a	n/a
Student Instructional Support Total		\$5,314,009	\$7,321,806	\$7,859,564	48%	7%
Overhead and Operational						
	23150 Legal Services	\$99,453	\$55,512	\$73,122	-26%	32%
	23160 Promotion Expenses	\$11,540	\$4,940	\$14,993	30%	203%
	23230 Staff Relations and Negotiations	\$4,697	\$14,873	\$13,211	181%	-11%
	25110 Office of the Business Manager	\$171,653	\$248,864	\$181,096	6%	-27%
	25220 Budgeting	\$0	\$0	\$0	n/a	n/a
	25240 Payroll Services	\$52,636	\$107,643	\$85,647	63%	-20%
	25250 Financial Accounting	\$54,702	\$39,584	\$35,259	-36%	-11%
	25260 Internal Auditing	\$69,925	\$58,232	\$46,177	-34%	-21%
	25291 Refund of Revenue	\$42,218	\$18,145	\$78,966	87%	335%
	25292 Petty Cash	\$0	\$0	\$0	n/a	n/a
	25293 Printed Forms	\$10,205	\$6,066	\$2,331	-77%	-62%
	25295 Bank Service Charge	\$34,673	\$4,367	\$71,179	105%	> 500%
	25296 Cash Change	\$2,150	\$3,000	\$3,050	42%	2%
	25299 Other	\$8,511	\$10,994	\$4,139	-51%	-62%
	25353 Skilled Craft Employees	\$592,757	\$697,675	\$718,719	21%	3%
	25410 Service Area Direction	\$46,532	\$162,094	\$163,161	251%	1%
	25420 Maintenance of Buildings	\$4,266,413	\$5,317,291	\$5,487,560	29%	3%
	25430 Maintenance of Grounds	\$56,163	\$366	\$0	-100%	-100%
	25440 Maintenance of Equipment	\$488,639	\$1,106,617	\$672,850	38%	-39%
	25450 Vehicle Maintenance (other than buses)	\$37,093	\$48,772	\$13,906	-63%	-71%
	25460 Security Services	\$117,268	\$64,051	\$24,749	-79%	-61%
	25470 Insurance (other than buses)	\$332,240	\$496,903	\$383,618	15%	-23%
	25490 Other Operating/Maintenance of Plant	\$145,725	\$11,146	\$7,880	-95%	-29%
	25510 Service Area Direction	\$278,755	\$211,151	\$206,376	-26%	-2%

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	25520 Vehicle Operation	\$1,332,542	\$2,549,548	\$2,651,498	99%	4%
	25530 Monitoring Services	\$271,524	\$452,949	\$445,571	64%	-2%
	25540 Vehicle Servicing and Maintenance	\$914,698	\$1,734,683	\$1,617,418	77%	-7%
	25550 Purchase of School Buses	\$71,587	\$2,083,386	\$912,320	> 500%	-56%
	25560 Insurance on Buses	\$88,624	\$210,700	\$69,531	-22%	-67%
	25580 Contracted Transportation Services	\$1,620,556	\$10	\$785	-100%	> 500%
	25590 Other Pupil Transportation Services	\$106,452	-\$83,323	\$103,174	-3%	n/a
	25610 Service Area Direction	\$63,793	\$164,780	\$237,441	272%	44%
	25620 Food Preparation and Dispensing	\$880,218	\$1,220,377	\$1,261,838	43%	3%
	25630 Food Delivery	\$905	\$18,564	\$19,467	> 500%	5%
	25640 Food Purchases	\$1,010,990	\$1,565,002	\$1,711,082	69%	9%
	25690 Other Food Services	\$194,831	\$538,916	\$562,093	189%	4%
	25720 Purchasing	\$67,034	\$45,916	\$47,372	-29%	3%
	25730 Warehousing and Distributing	\$126,166	\$189,841	\$147,518	17%	-22%
	25740 Printing, Publishing and Duplicating	\$130,735	\$169,608	\$146,703	12%	-14%
	25910 Judgements	\$0	\$0	\$0	n/a	n/a
	25950 Other Assessments	\$125	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$8,897	\$36,069	\$39,862	348%	11%
	26495 Official Bonds	\$3,768	\$1,588	\$993	-74%	-37%
	26499 Other	\$187,128	\$3,795,923	\$653,259	249%	-83%
	26600 Data Processing	\$202,276	\$0	\$0	-100%	n/a
	26900 Other Staff Services	\$15,182	\$12,052	\$14,114	-7%	17%
	29000 Support Services - Other	\$884,026	\$38,069	\$43,968	-95%	15%
	31000 Direction of Community Services	\$11,734	\$16,035	\$51,901	342%	224%
	32000 Community Recreation	\$220,516	\$329,141	\$303,740	38%	-8%
	34000 Athletic Coaches	\$10,508	\$226,591	\$205,541	> 500%	-9%
	39500 Child Care Services	\$0	\$12,207	\$0	n/a	-100%
	39900 Other Community Services	\$11,012	\$25,309	\$47,822	334%	89%
	52200 Temporary Loans, INTEREST ON DEBT	\$484,762	\$397,214	\$537,325	11%	35%
Overhead and Operational Total		\$15,844,535	\$24,439,442	\$20,120,328	27%	-18%
Nonoperational						
	25330 Professional Services	\$914,548	\$678,165	\$340,441	-63%	-50%
	25350 Building Acquisition/Construction/Improvement	\$19,500	\$0	\$2,021,132	> 500%	n/a
	25351 Building Acquisition/Construction/Improvement	\$5,586,550	\$3,217,209	\$527,282	-91%	-84%
	25352 Energy Savings Contracts	\$0	\$0	\$0	n/a	n/a
	25370 Purchase of Moveable Equipment	\$205,661	\$925,530	\$362,972	76%	-61%
	25380 Purchase of Mobile or Fixed Equipment	\$2,632,637	\$2,566,867	\$2,697,832	2%	5%
	25390 Other Facilities Acquisition & Construction	\$832,560	\$1,093,748	\$405,329	-51%	-63%
	51100 Bonds, PRINCIPAL OF DEBT	\$1,430,000	\$2,157,125	\$1,341,500	-6%	-38%

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	52100 Bonds, INTEREST ON DEBT	\$36,823	\$324,360	\$1,067,484	> 500%	229%
	53100 Buildings, LEASE RENTAL	\$2,428,500	\$1,277,500	\$4,668,000	92%	265%
	59100 Bond Registrars Fee	\$3,550	\$9,700	\$6,571	85%	-32%
Nonoperational Total		\$14,090,329	\$12,250,204	\$13,438,544	-5%	10%
prorated						
	26491 PERF	\$576,450	\$931,668	\$925,409	61%	-1%
	26492 Social Security	\$3,402,173	\$4,271,179	\$4,231,667	24%	-1%
	26493 Workmen's Compensation	\$174,417	\$477,511	\$297,386	71%	-38%
	26494 Group Insurance	\$3,156,170	\$7,110,167	\$8,003,284	154%	13%
	26496 Unemployment Compensation	\$24,531	\$58,824	\$39,440	61%	-33%
	26498 Severance/Early Retirement Pay	\$0	\$14,366,800	\$1,478,025	n/a	-90%
prorated Total		\$7,333,741	\$27,216,150	\$14,975,211	104%	-45%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$41,283,187	\$73,227,156	\$59,850,347	45%	-18%	52.4%	60.2%	56.7%
Student Instructional Support	\$6,190,936	\$9,104,614	\$9,827,969	59%	8%	7.9%	7.5%	9.3%
Overhead and Operational	\$17,171,627	\$26,990,541	\$22,387,407	30%	-17%	21.8%	22.2%	21.2%
Nonoperational	\$14,090,329	\$12,250,204	\$13,572,610	-4%	11%	17.9%	10.1%	12.8%
Grand Total	\$78,736,079	\$121,572,515	\$105,638,333	34%	-13%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	60.3%	67.7%	66.0%